Public Servants
Disclosure Protection
Tribunal Canada

Tribunal de la protection
des fonctionnaires
divulgateurs Canada

## Public Servants Disclosure Protection Tribunal

# Quarterly Financial Report 2012-2013

**For the period ending September 30, 2012 (2nd Quarter)**

## Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. This report should be read in conjunction with the Main Estimates as well as *Canada's Economic Action Plan 2012 (Budget 2012)*

It has not been subject to an external audit or review.

A summary description of the Registry of the Public Servants Disclosure Protection Tribunal's program activity can be found in *Part II of the Main Estimates*.

## Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Registry's spending authorities granted by Parliament and those used by the Registry, consistent with the Main Estimates for the 2012-2013 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

The Registry uses the full accrual method of accounting to prepare and present its annual departmental financial statements. These statements form part of the departmental performance reporting process. The spending authorities voted by Parliament remain on an expenditure basis.

## Highlights of fiscal quarter and fiscal year to date (YTD) results

Compared to last fiscal year, the expenditures recorded in the second quarter of this fiscal year (July 1st to September 30th, 2012) decreased by $34,000. The table of Departmental Budgetary Expenditures by Standard Object shows that this decrease is due primarily to lower personnel and professional services costs, which are partially offset by an increase in other payments.

The difference in personnel costs of $52,000 is due mainly to payments made in lieu of severance to employees in the PA group, in August and September 2011.

Professional services costs were higher last fiscal year due to the hiring of a consultant for the preparation of financial reports for the period May to October 2011. With the staffing of a senior financial officer position on October 31, 2011, the requirement for professional services was significantly reduced in the subsequent months.

The Registry has spent $428,000 or 22.3% of its authorities in the second quarter and a year to date total of $578,000 or 30.2% of its authorities this fiscal year compared to 24% in the second quarter and 29% of its authorities for the year to date last fiscal year.

Rental expenditures are expected to increase significantly in the third quarter of this fiscal year due to the rental of additional office space for employees hired in 2012. It is also anticipated that professional services costs will increase as consultants have been hired to help the Registry develop an organizational code of conduct and an information management plan.

## Risks and Uncertainties

This quarterly report reflects the results of the current fiscal period in relation to the Main Estimates for which full supply was released on June 6, 2012 and the operating carry forward funding received in September 2012.

The Registry is funded through voted parliamentary spending authorities and statutory authorities for program expenditures. As a result, its operations are affected by changes in funding approved by Parliament.

The Registry does not have any control over the number of reprisal complaints it handles on an annual basis since it receives complaints from the Public Sector Integrity Commissioner. Moreover, because the Commissioner only referred three complaints to the Tribunal in 2011-2012, the Registry has no benchmark against which to estimate the financial resources required to handle a complaint. It is also impossible to foresee how many hearings will be held outside the National Capital Region. These hearings will involve travel and accommodation costs for Tribunal members and Registry staff.

## Significant changes in relation to operations, personnel and programs

During the reporting period, a position has been declared surplus as a result of a reorganization within the Registry.

## Budget 2012 Implementation

The Registry has not been affected by the savings measures announced in Budget 2012 to refocus government and programs, make it easier for Canadians and business to deal with their government, and modernize and reduce the back office. However, the Registry continues to manage its financial and human resources efficiently by obtaining access to facilities at a reduced cost or free

of charge and sharing employees with other agencies hence, optimizing the use of resources with corporate function experience and knowledge. It is not possible at this point to determine the amount of savings that may be generated by these measures.

Approved by:

**Lisanne Lacroix**
Registrar and Deputy Head
Chief Financial Officer
November 26th, 2012

## Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended September 30, 2012

## STATEMENT OF AUTHORITIES *(unaudited)*

| *(In thousands of dollars)* | Fiscal year 2012-2013 | | | Fiscal year 2011-2012 | | |
|---|---|---|---|---|---|---|
| | Total available for use for the year ending March 31, 2013 | Used during the quarter ended September 30, 2012 | Year to date used at quarter end | Total available for use for the year ending March 31, 2012 | Used during the quarter ended September 30, 2011 | Year to date used at quarter end |
| Vote 120 - Net operating expenditures | **1,726** | **381** | **483** | 1,726 | 397 | 460 |
| Budgetary statutory authorities | **190** | **47** | **95** | 194 | 65 | 97 |
| Total budgetary authorities | **1,916** | **428** | **578** | 1,920 | 462 | 557 |
| TOTAL AUTHORITIES | **1,916** | **428** | **578** | 1,920 | 462 | 557 |

## Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended September 30, 2012

## Departmental budgetary expenditures by Standard Object *(unaudited)*

| *(In thousands of dollars)* | Fiscal year 2012-2013 | | | Fiscal year 2011-2012 | | |
|---|---|---|---|---|---|---|
| | Planned expenditures for the year ending March 31, 2013 | Expended during the quarter ended September 30, 2012 | Year to date used at quarter end | Planned expenditures for the year ending March 31, 2012 | Expended during the quarter ended September 30, 2011 | Year to date used at quarter end |
| Expenditures | | | | | | |
| Personnel | 1,270 | 219 | 407 | 1,274 | 271 | 405 |
| Transportation and communications | 44 | 1 | 6 | 56 | 4 | 7 |
| Information | 3 | 2 | 2 | 10 | 7 | 7 |
| Professional and special services | 383 | 44 | 75 | 521 | 82 | 96 |
| Rentals | 96 | 2 | 3 | 20 | 2 | 3 |
| Repair and maintenance | 5 | 1 | 1 | 1 | - | - |
| Utilities, materials and supplies | 45 | 12 | 22 | 38 | 5 | 9 |
| Acquisition of land, buildings and works | 10 | - | - | - | - | - |
| Acquisition of machinery and equipment | 19 | 5 | 12 | - | 14 | 16 |
| Other subsidies and payments | 41 | 142 | 50 | - | 77 | 14 |
| TOTAL BUDGETARY EXPENDITURES | 1,916 | 428 | 578 | 1,920 | 462 | 557 |